

Instructions To Applicants For Refund Of Motor Fuel Tax On Gasoline Purchased In The State Of Delaware

**You are required to file form W-9 online in order to obtain an off highway refund.
Please file your W-9 online at <https://w9.accounting.delaware.gov>**

All refunds must comply with 30 Del C c. 51 § 5120, and Section G of the Promulgated Regulation.

1. A refund claim application provided by the Division of Motor Vehicles must be completed in its entirety.
2. A claim for refund must be submitted within one year from date of purchase of the fuel. The official date of the claim will be the date your claim is received by the Delaware Division of Motor Vehicles.
3. As proof of gasoline purchased on refund applications, original invoices must be submitted bearing the following information:
 - name and address of supplier or retailer
 - name and address of purchaser
 - date of purchase
 - type of fuel purchased
 - number of gallons purchased
 - price per gallon
 - total amount paid
 - boat or aircraft registration number, name or other identification

Receipts must also be marked "paid" and initialed by the seller, or proof of payment must be attached. In the case of gasoline purchased at a retail station in a can or drum for boats, planes or other non-highway use, the invoice must so indicate.

4. Claims accompanied by invoices upon which there is evidence of erasures or changes in either dates or amounts, or any other material changes, will be disallowed.
5. All invoices / tickets become a part of the claim and will be retained.
6. Commercial users must submit with each claim a list of equipment and fuel used (usage log). In some cases, tank information, and beginning and ending inventories for the claim period, may be requested by Division of Motor Vehicles.
7. A false statement on a refund claim with intent to mislead or defraud the state shall constitute grounds for voiding the entire claim and expose the claimant to criminal prosecution.
8. On refund applications, persons claiming to have purchased gasoline at a retail station, when the vehicles are normally fueled from claimant's own bulk tank or when a bulk tank is available on claimant's premises, must present original invoice tickets to substantiate such retail purchases.
9. Please be advised that 30 Del C. Promulgated Regulation (G)(2) allows for the submission of an itemized statement from a fuel supplier for **bulk purchases only**, not retail purchases. For purposes of the administration of this regulation, "bulk purchases" are regarded as individual purchases of fuel greater than 100 gallons, which are placed into the storage compartment (not the fuel supply tank, or a storage tank which has a connection to the fuel supply tank) of a fuel transport vehicle, or are placed directly into a stationary fuel storage tank. Fuelings directly into the fuel supply tank of equipment or a vehicle not subject to motor vehicle licensing (regardless of the amount of fuel) do not constitute bulk fuelings. Claims on fuel placed directly into the supply tank of equipment or a vehicle not subject to motor vehicle licensing require original invoices, which contain the information prescribed.

**We must inform you that it is your responsibility to see that your purchase tickets are completely filled out and properly receipted before turning them in for refund. Non-conforming tickets will not be accepted.
Cash register receipts or tapes are not acceptable.**

30 Del C. c. 51 § 5120, and Promulgated Regulation Section G.

§ 5120. Refunds of motor fuel taxes.

- (a) The Secretary of Transportation shall refund out of the General Fund of this State the tax paid on gasoline upon receipt of written authorization from the Department of Transportation so to do, which written authorization shall be given under the following conditions:
- (1) Gasoline used by any person for the purpose of operating stationary gas engines, tractors, motorboats, airplanes or aircraft's, or any other purpose except in motor vehicles licensed, or subject to being licensed, for operation upon any of the public highways of the State.
 - (2) [Repealed.]
 - (3) Gasoline sold and delivered to, and used and consumed by, the operators of taxicab businesses in the operation of a taxicab or taxicabs in the normal course of such businesses; provided, however, that the main base of operations of the taxicab business in each case must be in the State, and the application provided for in subsection (b) of this section must certify that all fees and taxes then due from such business to the State or to any local government of the State by the operator and/or owner of such taxicab business shall have been paid in full. For purposes of this paragraph, the definition of "taxicab" shall be as set forth in § 101 of Title 21.
- (b) Such application shall be in such form as shall be prescribed by the Department, shall be under the penalties of perjury, and shall state the quantity of gasoline with respect to which refund is claimed, the purpose for which said gasoline was used, date of purchase, from whom purchased, and such other information as the Department shall require.
- (c) Such application shall be accompanied by the original invoice showing such purchase, together with evidence of the payment thereof.
- (d) All applications for refunds must be filed with the Department of Transportation within 12 calendar months from the date of the purchase or invoice of the gasoline with respect to which a tax refund is claimed.
- (e) The conditions of this section having been fully complied with, the Department of Transportation shall determine the amount of the refund due on such application and authorize the Secretary of Transportation in writing to pay such amount within 30 days from the time of filing of the application for refund.
- (f) There shall be refunded out of the General Fund of this State any tax, penalty or interest erroneously or illegally collected under this chapter. A refund claim prepared in such manner as the Department may prescribe shall be filed with the Department within 1 year from the earlier of: (1) The date of the payment; or (2) the date the payment was required to be made. The Department shall certify the amount thereof to the State Treasurer who shall thereupon draw a warrant to the claimant forthwith.
- (g) If a refund granted under this section shall later be determined to have been erroneously or illegally paid in whole or in part, the Department of Transportation may demand, within 3 years from the date of such payment, that restitution be made to the General Fund of this State. Interest on said moneys assessed shall accrue at the rate of 1% per month, or fraction thereof, from the date of notification by the Department of Transportation until receipt of payment.

THESE REGULATIONS ARE PROMULGATED BY THE SECRETARY OF THE DEPARTMENT OF PUBLIC SAFETY IN ORDER TO PROMOTE THE EFFECTIVE ENFORCEMENT AND ADMINISTRATION OF THE MOTOR FUEL AND SPECIAL FUEL TAX LAW (CHAPTER 51, TITLE 30, DELAWARE CODE) AS SPECIFICALLY AUTHORIZED IN SECTION 5118 AND SECTION 5138 RESPECTIVELY OF SAID LAW AND FURTHER AUTHORIZED IN THE BODY OF SAID LAW.

SUBCHAPTER 1. GASOLINE

G. REFUNDS:

1. Tax will not be refunded on gasoline used from the supply tank of a licensed vehicle even though that fuel is used off-highway to operate a power take-off or a separate motor. However, if the vehicle has a separate fuel tank for the loading-unloading operation or if the vehicle is equipped with a metering device, which measures the gasoline used in loading and unloading operations when the vehicle is at a standstill, a refund may be claimed. Prior permission and reporting requirements must be secured from the Director before claiming such refunds.
2. As proof of gasoline purchased on refund applications, original invoices must be submitted bearing name of seller, name of purchaser, date of purchase, type of fuel, number of gallons purchased, price per gallon and total amount paid. They must also be marked "paid" and initialed by the seller. In the absence of original invoices for bulk purchases, an itemized statement from the seller indicating that payment has been made will suffice. In the case of gasoline purchased at a retail station in a can or drum for boats, planes or other non-highway use, the invoice must so indicate.
3. On refund applications, persons claiming to have purchased gasoline at a retail station, when the vehicles are normally fueled from claimant's own bulk tank or when a bulk tank is available on claimant's premises, must present copies of invoice tickets or credit cards to substantiate such retail purchases.
4. A claimant must indicate ALL gasoline purchased and ALL vehicles fueled from bulk tanks owned or controlled by him on a refund claim and be prepared to document off-highway use, if necessary.
5. A false statement on a refund claim with intent to mislead or defraud the state shall constitute grounds for voiding the entire claim and expose the claimant to criminal prosecution.
6. The Director has the right and the obligation to determine a reasonable number of gallons of fuel used per acre in each farm claim for refund. The burden of proof of actual fuel used in farming operations rests with the claimant. In the absence of such proof, the Director may adjust the refund claim to a reasonable figure for farm use.
7. No gasoline tax refund will be made to any person who owes this Division tax or an assessment, for any reason, until payment is received.